

# CAMPBELL COUNTY & CITIES, KENTUCKY OCCUPATIONAL LICENSE FEE REFUND REQUEST FORM

(Instructions on Reverse--Read Carefully)

**MAIL COMPLETED FORM TO:**

Campbell County Fiscal Court • Occupational License Dept. • P.O. Box 72958 • Newport, KY 41072-0958

**TAX REFUND GRANTED BY CAMPBELL COUNTY AND CITIES, KENTUCKY**

Campbell County or City has issued the following refund to the person or other entity named below:

- \_\_\_\_\_ Taxpayer worked in your locality as shown below and not in Campbell County or City listed in Line 11  
 \_\_\_\_\_ Taxpayer claims residency in your locality

**OFFICE USE ONLY**

App date \_\_\_\_\_  
 Initial \_\_\_\_\_  
 Ref Amt \$ \_\_\_\_\_  
 Ref YR \_\_\_\_\_  
 Loc Code \_\_\_\_\_  
 Acct ID \_\_\_\_\_

Please complete the following and return to the address above. All applicable sections must be completed in order to process refund request. Refunds are made to employers up to two (2) years of the date of overpayment. Employees may file for a refund within two (2) years of the date the return was required to be filed.

1. Name of Refund Applicant \_\_\_\_\_
2. Mailing Address \_\_\_\_\_
3. City, State, Zip \_\_\_\_\_
4. Name of Employer (Employee Refunds Only) \_\_\_\_\_
5. City of Employment \_\_\_\_\_
6. Federal ID or Soc. Sec. No.: \_\_\_\_\_
7. Refund Year \_\_\_\_\_
8. Refund Amount \$ \_\_\_\_\_
9. Residence City \_\_\_\_\_
10. Employer or Business \_\_\_\_\_
11. Check the locality for which a refund is claimed. **FILE SEPARATE FORM FOR EACH REFUND LOCALITY.**  
       \_\_\_\_\_ Campbell County    \_\_\_\_\_ Alexandria City    \_\_\_\_\_ Cold Spring City    \_\_\_\_\_ Ft Thomas City  
       \_\_\_\_\_ Highland Heights City    \_\_\_\_\_ Melbourne City    \_\_\_\_\_ Southgate City    \_\_\_\_\_ Woodlawn City
- 12) Refund Type:
- 12a. **Employee Withholding Refund (Check One Below)**  
       \_\_\_\_\_ Paid in excess of maximum tax  
           (MUST attach copy of W-2)  
       \_\_\_\_\_ Overpaid due to excluded earnings  
           (Complete Lines 14 to 22 below)  
       \_\_\_\_\_ Other (Explain) \_\_\_\_\_
- 12b. **Business Tax Refund (Check One Below)**  
       \_\_\_\_\_ Paid in excess of maximum tax  
           (Attach documentation of overpayment)  
       \_\_\_\_\_ Overpaid due to excluded earnings  
           (Attach amended Annual Return)  
       \_\_\_\_\_ Other (Explain) \_\_\_\_\_

13. **This line and lines 14 to 22 must be completed by employees requesting refunds for work performed outside the locality checked on Line 11.** List ALL localities below along with the number of hours worked outside the city or locality ABOVE during the refund year. (If more than 3 localities, attach additional sheet with requested information.)

City _____	County _____	State _____	Number of Hours Worked _____
City _____	County _____	State _____	Number of Hours Worked _____
City _____	County _____	State _____	Number of Hours Worked _____

Check applicable Quarters \_\_\_\_\_ 1<sup>st</sup> Jan-Mar \_\_\_\_\_ 2<sup>nd</sup> Apr-Jun \_\_\_\_\_ 3<sup>rd</sup> Jul-Sep \_\_\_\_\_ 4<sup>th</sup> Oct-Dec

14. \_\_\_\_\_ # Of hours worked outside of Locality checked on Line 11.
15. \_\_\_\_\_ Total # of hours worked excluding Holiday, vacation and sick days. Normal work year = 2080 hours.
16. \_\_\_\_\_ % Of time worked outside Locality checked on Line 11 -- divide Line 14 by Line 15.
17. \_\_\_\_\_ Total gross wages including deferred compensation per W2 Form — Medicare wage line
18. \_\_\_\_\_ Total wages earned outside Locality on Line 11 -- multiply Line 16 X Line 17.
19. \_\_\_\_\_ Local taxable wages -- Subtract Line 18 – Line 17.
20. \_\_\_\_\_ Occupational tax due – multiply Line 19 X applicable rate -- see Rate Table.
21. \_\_\_\_\_ Amount of tax withheld per W-2 Form or year to date payroll stub -- submit copy with this form.
22. \_\_\_\_\_ Amount of refund requested – if Line 21 greater than Line 20, subtract Line 21 – Line 20

23. **Minister's Statement:** (Must be completed if claiming clergy exemption) I hereby certify that I have been ordained since this date: \_\_\_\_\_

I hereby certify that the statements made herein and on supporting schedules are true and correct to the best of my knowledge.

I hereby certify that the statements made herein and on supporting schedules are true and correct to the best of my knowledge.

EMPLOYEE SIGNATURE

Date

CORPORATE OFFICER SIGNATURE

Date

Printed name of employee

Printed Name

Title

Home Telephone

Work Telephone

Telephone

- All refund checks will be mailed to the street address provided in Lines 2 and 3 above.
- A 1099 G form will be issued to all employees at the end of the tax year on any refund over \$10.00 dollars.
- A copy of Form W-2 or year to date payroll check stub must be submitted with this application.
- Statements for out of county/city work should be taken from daily logs or calendars/schedules that this agency reserves the right to audit .

## INSTRUCTIONS FOR LICENSE FEE REFUND REQUEST FORM

### GENERAL INSTRUCTIONS:

Refund procedures have changed. We require the number of hours worked to be reported. The normal work year is 2080 hours. We do realize that many jobs require overtime and the overtime rate differs from the regular hourly rate. In this case, the employee may need to complete a different formula using the overtime rate. It is **IMPERATIVE** that the refund application be completed as required in the instructions below. If it is completed incorrectly, it will be returned to the applicant, which will delay the refund.

### FOR PAYROLL WITHHOLDING REFUND APPLICATIONS:

The employee can complete the application, but the EMPLOYER must sign the refund application and verify that all information on the document is correct. **THE REFUND CHECK WILL BE MAILED DIRECTLY TO THE EMPLOYEE AT THE ADDRESS PROVIDED ON THE APPLICATION.** If the address is incorrect, the check will be returned to our agency. The employee is required to complete the appropriate areas on the request and sign the form or the request will not be honored. It takes approximately 6 to 8 weeks to process refund requests.

### REQUIRED INFORMATION NEEDED FOR PAYROLL WITHHOLDING REFUND REQUESTS:

- Separate application for each employee for each year and each locality involved.
- Copy of W-2 issued for each year and each locality involved. If the W-2 is not available, a copy of the last check stub with year to date totals will suffice. Current year withholding must also be verified. A computer printout from payroll office will also suffice.
- Signature by EMPLOYEE AND EMPLOYER.

### REQUIRED INFORMATION NEEDED FOR NET PROFIT LICENSE REFUND REQUESTS:

- Attach amended Annual Return along with ALL applicable Federal Forms and Schedules.

### INSTRUCTIONS FOR PREPARATION OF REFUND APPLICATION:

- LINE 1. Enter name of Refund Applicant.  
 LINE 2. Enter mailing address of Refund Applicant.  
 LINE 3. Enter city, state and zip code for Line 2 address.  
 LINE 4. Enter applicant city of residence.  
 LINE 5. Enter applicant city of employment.  
 LINE 6. Enter Federal ID number for NET PROFIT REFUNDS ONLY or Social Security Number FOR PAYROLL WITHHOLDING REFUND REQUESTS ONLY.  
 LINE 7. Enter tax year for refund.  
 LINE 8. Enter refund amount (YOU MAY ROUND TO WHOLE DOLLARS).  
 LINE 9. Name of Employer FOR PAYROLL WITHHOLDING REFUNDS ONLY.  
 LINE 10. Employer or Business Occupational License Account Number.  
 LINE 11. Check locality for which refund is claimed. YOU MUST SUBMIT A SEPARATE FORM FOR EACH REFUND LOCALITY.  
 LINE 12a. **FOR PAYROLL WITHHOLDING**, CHECK THE APPROPRIATE ITEM THAT DESCRIBES THE REASON A REFUND IS CLAIMED.  
 LINE 12b. **FOR NET PROFIT BUSINESS LICENSE FEE**, CHECK THE APPROPRIATE ITEM THAT DESCRIBES THE REASON A REFUND IS CLAIMED.  
 LINE 13. List all localities with the number of hours worked – MUST ADD TO TOTAL REPORTED ON LINE 15. Check ALL applicable Quarters for which any portion of refund was withheld.  
 LINE 14. Enter number of hours worked outside of Locality checked on Line 11.  
 LINE 15. Enter total number of hours worked excluding Holiday, vacation and sick days. Normal work year = 2080 hours.  
 LINE 16. Enter percent of time worked outside Locality checked on Line 11 -- divide Line 14 by Line 15.  
 LINE 17. Enter total gross wages including deferred compensation per W2 Form — Medicare wage line  
 LINE 18. Enter total wages earned outside Locality on Line 11 -- multiply Line 16 X Line 17.  
 LINE 19. Enter local taxable wages -- Subtract Line 18 – Line 17.  
 LINE 20. Enter occupational tax due – multiply Line 19 X applicable rate -- see Tax Rate Table (available on website <http://www.campbellcountyky.org/occllc.htm> or by calling office).  
 LINE 21. Enter amount of tax withheld per W-2 Form or year to date payroll stub -- submit copy with application.  
 LINE 22. Enter amount of refund requested – if Line 21 greater than Line 20, subtract Line 21 – Line 2

### TAX RATE TABLES

**FOR TAX YEAR WAGE “CAPS” AND MAXIMUM TAX REFER TO TAX TABLES  
ON WEBSITE <http://www.campbellcountyky.org/occllc.htm>**

LINE 23. **Ministers Statement:** Must be completed if claiming clergy exemption.

LINE 23. **EMPLOYEE signature.** Must be provided

**LINE 24. CORPORATE OFFICER SIGNATURE:** **FOR PAYROLL FEE REFUNDS**, person signing must be in a position of authority for payroll such as corporate officer, chief accountant or payroll manager and must certify that the information provided is true and correct. **FOR NET PROFIT FEE REFUNDS:** If Application filed by a corporation, it must be signed and dated by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer authorized to sign the Federal tax return. If Application filed by a partnership, a general partner must sign it. If an individual or sole Applicant, the individual must sign it. The licensee who signs the Application must also print his or her name on the line provided.

**For assistance, contact Campbell County Fiscal Court, Occupational License Dept., 24 W. Fourth St., Newport, Kentucky,  
Phone: 859-292-3884. Hours: Mon. to Fri. 8:30 a.m. - 4:15 p.m. Website:**<http://www.campbellcountyky.org/occllc.htm>